

Certification of Budget City	Name Sunset City								
Fiscal Year Ended June 30,	2012								
Form: MB-BUD-1-2012									
Part I	Certification								
<p>ADOPTION OF BUDGET INFORMATION:</p> <p>In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 through 59-2-923, Utah Code, as amended which states in effect:</p> <p>On or before the first regularly scheduled meeting of the governing body in May, the budget officer shall prepare for the ensuing fiscal period, on forms provided by the state auditor, and file with the governing body, a tentative budget for each fund for which a budget is required.</p> <p>The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption.</p> <p>I, the undersigned, certify that the attached budget document is a true and correct copy of the budget for the above ended fiscal year as approved and adopted by resolution or ordinance.</p> <p>A public hearing meeting the requirements specified in Utah Code section (indicate below) was held for all budgetary funds.</p> <p><i>Utah Code</i></p> <table><tr><td><input checked="" type="checkbox"/></td><td>10-6-113-118 (no increase in tax rate - final budget adopted before June 22);</td></tr><tr><td><input type="checkbox"/></td><td>59-2-919-923, 10-6-118 (increase in tax rate - final budget adopted before August 17)</td></tr></table> <p>Date of resolution or ordinance: <u>6/21/2011</u></p> <p>Public hearing date: <u>6/21/2011</u></p> <table><tr><td><u>Chad Bangerter</u> Budget Officer</td><td><u>7/11/2011</u> Date</td></tr><tr><td><u>801-614-9101</u> Phone Number</td><td><u>mayor@sunset-ut.com</u> Email Address</td></tr></table>		<input checked="" type="checkbox"/>	10-6-113-118 (no increase in tax rate - final budget adopted before June 22);	<input type="checkbox"/>	59-2-919-923, 10-6-118 (increase in tax rate - final budget adopted before August 17)	<u>Chad Bangerter</u> Budget Officer	<u>7/11/2011</u> Date	<u>801-614-9101</u> Phone Number	<u>mayor@sunset-ut.com</u> Email Address
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<u>801-614-9101</u> Phone Number	<u>mayor@sunset-ut.com</u> Email Address								
CONTINUE ON PAGE 2 WITH PART II									

City Adopted Budget	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Name Sunset City</td> <td style="width: 30%;"></td> </tr> <tr> <td>Fiscal Year Ended June 30,</td> <td style="border: 1px solid black; text-align: center;">2012</td> </tr> </table>	Name Sunset City		Fiscal Year Ended June 30,	2012
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Fiscal Year Ended June 30,	2012				

Form: CITY-BUD-1-2012

Basic Form Instructions

- | | |
|---|--|
| <p>1) Budget forms submitted must present a balanced budget as required by Utah Code. Budgeted expenditures must equal budgeted revenues in the general and special revenue funds.</p> <p>2) In the general and special revenue fund budgets, if prior year surplus amounts are to be appropriated in this budget, the amount is to be presented as a source of revenue in the budget. Also, any budgeted increase in a fund balance must be presented as an expenditure within the appropriate budget.</p> <p>3) A copy of the final budget should be sent to the State Auditor's Office within 30 days of adoption.</p> <p>4) Please report amounts rounded to the nearest dollar. Some items may not apply to your city.</p> | <p>5) If you have questions about the form, call Richard Moon at (801) 538-1334 or 1-800-622-1243, or send an email to richardmoon@utah.gov.</p> <p>6) Send completed budgets electronically to sao@utah.gov or mail a printed form to:</p> <p style="margin-left: 40px;">Utah State Auditor
 Utah State Capitol Complex
 East Office Building Suite E310
 PO Box 142310
 Salt Lake City, UT 84114</p> |
|---|--|

Part II General Fund Revenues

Source of Revenue (a)		Prior Year Actual Revenue (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Taxes			
1.1	General Property Taxes - Current	205831	300000	300000
1.2	Prior Years' Taxes - Delinquent	10619	24000	17000
1.3	General Sales and Use Taxes	570741	557000	570000
1.4	Franchise Taxes	286669	285600	280000
1.5	Transient Room Tax	780	1800	1800
1.6	Re-appraisals			
1.7	Assessing and Collecting - State-wide Levy			
1.8	Assessing and Collecting - County Levy			
1.9	Fee-in-Lieu of Property Taxes	42607	46715	42700
1.10	Penalties and Interest on Delinquent Taxes			
1.11				
1.12				
1.13				
	Licenses and Permits			
2.1	Business Licenses and Permits	23261	22200	23000
2.2	Non-business Licenses and Permits			
2.3	Building, Structures, and Equipment	9420	3300	4550
2.4	Marriage Licenses			
2.5	Motor Vehicle Operation			
2.6	Cemetery - Burial Permits			
2.7	Animal Licenses			
2.8				
2.9				
2.10				

CONTINUE ON PAGE 3 WITH PART II

Name		Fiscal Year Ended June 30,		2012
Part II	General Fund Revenue - Continued			
Source of Revenue (a)		Prior Year Actual Revenue (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Charges for Services			
3.1	General Government	2231	237	1198
3.2	Court Costs, Fees, and Charges (Clerk)	0	50	50
3.3	Recording of Legal Documents (Recorder)			
3.4	Zoning and Subdivision Fees	375	332	351
3.5	Sale of Maps and Publications			
3.6	Auditor's Fees			
3.7	Surveyor's Fees			
3.8	Treasurer's Fees	720	270	500
3.9	Public Safety	45071	45600	115000
3.10	Special Police Services	1415	1250	1500
3.11	Special Protective Services			
3.12	Corrective Fees (Jail)			
3.13	Streets and Public Improvements			
3.14	Street, Sidewalk, and Curb Repairs			
3.15	Parking Meter Revenue			
3.16	Street Lighting Charges			
3.17	Sanitation			
3.18	Sewer Charges			
3.19	Street Sanitation Charges			
3.20	Refuse Collection Charges			
3.21	Sale of Waste and Sludge			
3.22	Weed Removal and Cleaning Charges			
3.23	Health			
3.24	Parks and Public Property	15598	17416	11031
3.25	Cemeteries			
3.26	Miscellaneous Services:			
3.27				
3.28				
3.29				
3.30				
	Fines and Forfeitures			
4.1	Fines	559578	527000	550000
4.2	Forfeitures			
4.3				
4.4				
4.5				
4.6				
4.7				
CONTINUE ON PAGE 4 WITH PART II				

Name		Fiscal Year Ended June 30,	0	
Part II	General Fund Revenue - Continued			
Source of Revenue (a)		Prior Year Actual Revenue (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Intergovernmental Revenue			
5.1	Federal Grants			
5.2	General Government			
5.3	Public Safety	39603	19200	4600
5.4	Highways and Streets			
5.5	Health			
5.6	Cultural - Recreation			
5.7	Federal Payments in Lieu of Taxes			
5.8	State Grants			
5.9	State Shared Revenue			
5.10	Class "C" Road Fund Allotment	143155	144500	144000
5.11	Liquor Fund Allotment	11537	8380	9000
5.12	Grants from Local Units:			
5.13				
5.14				
5.15				
	Miscellaneous Revenue			
6.1	Interest Earnings	6805	5150	5200
6.2	Rents and Concessions	36714	39040	52450
6.3	Sale of Fixed Assets - Compensation for Loss	21273	35	1000
6.4	Sale of Materials and Supplies			
6.5	Sales of Bonds			
6.6	Other Financing - Capital Lease Obligations	0	45000	0
6.7				
6.8				
6.9				
	Contributions and Transfers			
7.1	Transfer From:	45000	0	0
7.2	Transfer From:	100000	0	164580
7.3	Transfer From:			
7.4	Transfer From:			
7.5	Transfer From:			
7.6	Loan From:			
7.7	Loan From:			
7.8	Contribution from Private Sources	6201	12250	8400
7.9	Beg. Class "C" Road Fund Bal. to be Appropri.	0	3995	14185
7.10				
7.11				
7.12				
7.13	Beg. General Fund Balance to be Appropriated	67900	68666	48345
	TOTAL REVENUES	2253104	2178986	2370440
CONTINUE ON PAGE 5 WITH PART III				

Name		Fiscal Year Ended June 30,	0	
Part III General Fund Expenditures				
Expenditure (a)		Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	General Government			
1.1	Legislative			
1.2	Commission or Council	25657	19840	19585
1.3	Legislative Committees and Special Bodies			
1.4	Ordinances and Proceedings	714	1790	2000
1.5	Judicial			
1.6	City and Precinct Courts	154508	153760	166705
1.7	Juvenile Court			
1.8	District and Circuit Courts			
1.9	Law Library			
1.10	Executive and Central Staff Agencies			
1.11	Executive			
1.12	Boards and Commissions			
1.13	Central Purchasing			
1.14	Personnel			
1.15	Budgeting			
1.16	Data Processing			
1.17	Microfilming			
1.18	Administrative Agencies	148174	133865	135210
1.19	Auditor	4677	4650	4700
1.20	Clerk			
1.21	Treasurer			
1.22	Recorder			
1.23	Attorney	18606	9000	16000
1.24	Surveyor			
1.25	Assessor			
1.26	Non-Departmental	116521	122810	120200
1.27	General Governmental Buildings	17873	13310	16210
1.28	Elections	7012	0	11000
1.29	Planning and Zoning	992	1000	1800
1.30	Education and Community Promotion			
1.31				
1.32				
1.33				
1.34				
1.35				
1.36				
1.37				
1.38				
CONTINUE ON PAGE 6 WITH PART III				

Name		Fiscal Year Ended June 30,	0	
Part III General Fund Expenditures - Continued				
Expenditure (a)		Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Public Safety			
2.1	Police Department	869353	884650	860945
2.2	Fire Department	143720	163196	178870
2.3	Corrections (Jail)			
2.4	Protective Inspections			
2.5	Other Protective			
2.6	Agricultural Inspection			
2.7	Animal Control and Regulation	15779	17100	17200
2.8	Flood Control			
2.9	Emergency Services (Civil Defense)			
2.10				
2.11				
2.12				
2.13				
	Public Health			
3.1	Health Services			
3.2	Infirmaries			
3.3				
3.4				
3.5				
3.6				
	Highway and Public Improvements			
4.1	Highways	213629	222965	222955
4.2	Class "C" Road Program	117323	132630	202685
4.3	Sanitation			
4.4	Sewage Collections and Disposal			
4.5	Shop and Garage	3245	1750	1350
4.6				
4.7				
4.8				
4.9				
	Parks, Rec., and Public Property			
5.1	Park and Park Areas	98695	100620	121510
5.2	Park Lighting	1332	1550	1650
5.3	Recreation and Culture	93754	59035	81225
5.4	Libraries			
5.5	Cemeteries			
5.6				
5.7				
5.8				
5.9				
CONTINUE ON PAGE 7 WITH PART III				

Name		Fiscal Year Ended June 30,	0	
Part III General Fund Expenditures - Continued				
Expenditure (a)		Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Community and Economic Devel.			
6.1	Community Planning			
6.2	Community Development	891	3000	3500
6.3	Urban Redevelopment and Housing			
6.4	Economic Development and Assistance			
6.5	Economic Opportunity			
6.6				
6.7				
6.8				
6.9				
	Debt Service			
7.1	Principal and Interest	181490	132465	185140
7.2				
7.3				
7.4				
	Transfers and Other Uses			
	Transfer To:			
8.1				
8.2				
8.3				
8.4				
	Loan To:			
8.5				
8.6				
8.7				
8.8				
8.9	Use of Restricted/Reserved Fund Balance			
8.10	Class "C" Road Funds	19159	0	0
8.11				
8.12				
	Miscellaneous			
9.1	Judgments and Losses			
9.2	FEMA Reimbursement of Flood Costs			
9.3	Other Flood Costs			
9.4				
9.5				
9.6				
9.7				
9.8	Budgeted Increase in Fund Balance			
	TOTAL EXPENDITURES	2253104	2178986	2370440
CONTINUE ON PAGE 8 WITH PART IV				

Name	Sunset City	Fiscal Year Ended June 30,	2012	
Part IV	Special Revenue Fund			
Nature of the Fund:				
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Revenues			
1.1				
1.2				
1.3				
1.4				
1.5				
1.6				
1.7				
	Other Sources			
2.1	Usage of Beginning Fund Balance			
2.2	Transfer From:			
2.3				
2.4				
2.5				
2.6				
	TOTAL REV AND OTHER SOURCES	0	0	0

	Expenditures			
3.1				
3.2				
3.3				
3.4				
3.5				
3.6				
3.7				
3.8				
3.9				
	Other Uses			
4.1	Budgeted Increase in fund Balance			
4.2	Transfer To:			
4.3				
4.4				
4.5				
4.6				
4.7				
4.8				
	TOTAL EXP AND OTHER USES	0	0	0

Name		Sunset City	Fiscal Year Ended June 30,		2012
Part V		Debt Service Fund			
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)	
	Revenues				
1.1	Bond Issues (Except Enterprise)				
1.2	Property Taxes				
1.3	Fee-in-Lieu of Property Taxes				
1.4	Interest Income				
1.5	Transfer From:				
1.6	Other:				
1.7					
1.8					
1.9					
1.10					
1.11					
1.12					
	TOTAL REVENUE	0	0	0	

2.1	Beginning Fund Balance			
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	TOTAL AVAILABLE FOR APPROPRIATION	0	0	0
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	Expenditures			
3.1	Debt Service			
3.2	Retirement of bonds			
3.3	Interest on bonds			
3.4	Agent's Fees			
3.5	Other:			
3.6				
3.7				
3.8				
3.9				
3.10				
3.11				
	TOTAL EXPENDITURES	0	0	0

4.1	Ending Fund Balance	0	0	0
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Name	Sunset City	Fiscal Year Ended June 30,	2012	
Part VI	Capital Projects Fund			
Nature of the Fund:		CDBG, fire truck, public works, economic dev		
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Revenues			
1.1	Transfers from General Fund			
1.2	Interest Income			
1.3	Other Additions			
1.4	Loan Proceeds	63000	0	0
1.5	Lease Revenues	13619	17425	5100
1.6				
1.7				
1.8				
1.9				
1.10				
1.11				
1.12				
	TOTAL REVENUE	76619	17425	5100
2.1	Beginning Fund Balance	761583	593148	583623
	TOTAL AVAILABLE FOR APPROPRIATION	838202	610573	588723
	Expenditures			
3.1	CDBG Engineering	199	0	0
3.2	Ambulance Supplies	0	6625	0
3.3	Public Works Projects	124168	18725	0
3.4	Rental Property Expenditures	495	1600	1500
3.5				
3.6				
3.7				
3.8	Transfer to General Fund	100000	0	104580
3.9	Transfer to Utility Fund	20192	0	0
3.10	Transfer to Class C Road Fund	0	0	60000
3.11				
	TOTAL EXPENDITURES	245054	26950	166080
4.1	Ending Fund Balance	593148	583623	422643

Name	Sunset City	Fiscal Year Ended June 30,	2012
Part VII	Other Fund		
Nature of the Fund:			
	Description (a)	Prior Year Actual (b)	Current Year Estimate (c)
		Ensuing Year Approved Budget Appropriation (d)	
	Revenues		
1.1	Transfers from General Fund		
1.2	Interest Income		
1.3	Other Additions		
1.4			
1.5			
1.6			
1.7			
2.1	Beginning Fund Balance to be Appropriated		
	TOTAL REVENUE	0	0
	Expenditures		
3.1			
3.2			
3.3			
3.4			
3.5			
3.6			
3.7			
4.1	Appropriated Increase in fund Balance		
	TOTAL EXPENDITURES	0	0

INSTRUCTIONS:

- The enterprise budget form is an accrual basis budget. While we acknowledge that a cash basis is critical to the effective operation of any organization, it is more important to know whether the organization is operating at a profit or loss on current year revenues and expenses in a fiscal year period. If funds are required to follow the same accounting principles for determining profit or loss as a company is, it must be recognized that certain items such as bond proceeds are not revenues because they provide cash, and items such as construction and major improvements of systems are not expenses even though they use cash. Accordingly, it would be helpful for the town to include a reconciliation section provided at the bottom of the form for cash flow analysis. Net income should not reflect retained earnings.
- A separate budget should be submitted for each enterprise function, such as water and sewer. A combined budget may be prepared only if the function of the enterprise is closely related to the sewer.
- Bonds to be repaid from enterprise funds should be budgeted and reported in the enterprise fund rather than the debt service fund.

See page 2 of section IV.C.02 in the Uniform Accounting Manual

cash flow analysis is
whether the enterprise is
. Since enterprise
; that a private
nues even though
nd debt repayment
rn to use the cash
ome (loss) should

electric. A
d, such as water and

prise fund rather

Name	Sunset City	Fiscal Year Ended June 30,	2012	
Part IX	Enterprise or Internal Service Fund:	Water, Sewer, Garbage, Storm Sewer		
	Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Operating Revenue			
1.1	Charge for Services	1160652	1195570	1319038
1.2	Interest Earned			
1.3	Other: Administrative and penalty fees	13350	33550	33950
1.4	Other:			
1.5	Other:			
	TOTAL OPERATING REVENUE	1174002	1229120	1352988
	Operating Expense			
2.1	Personnel Services	330816	391500	396070
2.2	Contractual Services	614014	608805	615185
2.3	Material and Supplies	81856	110605	147500
2.4	Depreciation	69540	56000	56000
2.5	Other: training, liability insurance, etc.	45752	39670	47650
2.6	Other:			
2.7	Other:			
	TOTAL OPERATING EXPENSE	1141978	1206580	1262405
	Non-Operating Revenue (Expense) and Transfers			
3.1	Connection Fees			
3.2	Interest Expense			
3.3	Capital Contributions From Outside Sources			
3.4	Impact Fee Collected			
3.5	Operating Transfers From: Capital Projects Funds	20192	0	0
3.6	Operating Transfers From:			
3.7	Operating Transfers From:			
3.8	Operating Transfers From:			
3.9	Impact Fee Spent			
3.10	Operating Transfers To: General Fund	-45000	0	0
3.11	Operating Transfers To:			
3.12	Operating Transfers To:			
3.13	Operating Transfers To:			
3.14	Other:			
	NET INCOME (LOSS)	7216	22540	90583
	Cash Operating Needs			
4.1	Net Income (Loss)	7216	22540	90583
4.2	Plus: Depreciation	69540	56000	56000
4.3	Plus:			
4.4	Plus:			
4.5	Plus:			
4.6	Less: Major Improvements and Capital Outlay	5000		35000
4.7	Less: Bond Principal Payments			
4.8	Less:			
4.9	Less:			
4.10	Less:			
	TOTAL CASH PROVIDED (REQUIRED)	71756	78540	111583
	Source of Cash Required			
5.1	Cash Balance at Beginning of Year			
5.2	Sale of Investment and Other Current Assets			
5.3	Issuance of Bonds and Other Debt			
5.4	Loans from Other Funds			
5.5	Other:			
5.6	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	0	0	0